11

Sectt. M-27—45,806—18-12-30.

Law (Education) (1933) Department.

18. SERIES.

G.O. No. 314

DATED 25-2-1933

[Despatch Abstract.]

ELEMENTARY EDUCATION FUND - Taluk Board, Udipi - Audit Report for 1931-32 - Recorded.

Audit Report on the Elementary Education Fund Accounts of the Udipi Taluk Board, South Kanara District, for the year 1931-32

Name of Auditor:- A.Venkatappa, District Inspector of Local Fund Accounts.

Time taken for audit:- From 6th August 1932 to 12th August 1932.

The office of President was held by L.R.Ry.,H.Ramayya Shetty Avergal, from the 1st April 1931 to the 31st July 1931, from the 18th August 1931 to 9th September 1931 and from 24th October 1931 to 31st March 1932 and by Dr. M.Ramachandra Rao , Vice-President in charge , from 1st August 1931 to 17th August 1931 and from 10th September 1931 to 23rd October 1931.

2. The receipts and payments during the year are shown in the abstract of the annual account appended together with the opening and closing balances. The opening balance in the Cash Book is in agreement with the closing balance of the previous year. The closing balance is in agreement with the balance in the Treasury Pass Book, after allowing for outstanding cheques and unremitted revenue in hand at the close of the year. This is not, however, in agreement with the balance in the account for March 1932, according to which the closing balance is Rs. 206-14-8. The difference of 0-0-2 as shown below should be set right early:-

Reply at page 7 infra

Cash.	0- 0- 4
Treasury.	206-14- 2
Cash book balance.	206-14- 6
Account balance.	206-14- 8
Difference.	0- 0- 2

3. The irregularities noticed during the audit have been communicated to the President in an objection statement which should be read as part of this Audit Report. Important regularities are noted below:-

4. Position of the Elementary Education Fund Accounts.

The result of the year's transaction is a net surplus of Rs. 206-14-8, as against a surplus of Rs. 2,559-0-8 for 1930-31 A sum of Rs. 1,550 out of the fixed contribution of Rs. 4,272 from the General Revenues was not paid within the year, owing to paucity of funds. If this amount had been paid within the year, the net surplus for 1931-32 would be Rs. 1,756-14-8. Salary bills of teachers for February 1932 amounting to Rs. 5,163-11-0 were left unpaid at the end of the year. If they had been paid within the year, the Elementary Education Fund account would have closed with a net deficit of Rs. 3,406-12-6. The deficit was averted by not discharging the liability within the year.

5. Government grants - Excess drawal.

Reply at p 8 infra

These are detailed in Annexure A.

6. Fixed subsidy - not adjusted from General revenues, in full.

Out of the contribution of Rs. 4,272 fixed in G.O.No. Ms., 1222, Law (Education), dated the 13th July 1931, a sum of Rs 2,722 as shown below was adjusted from the general revenues during the year:-

Reply at page 8 supra

Fixed contribution		Rs. 4,272
Amount paid during the year	Rs. 2,038-10-0	
Advance paid in 1930-31 now recovered	683- 6-0	2,722
Balance to be adjusted		1,550

7. Purchase of attendance registers locally - Excess payment - sanction of Government not obtained.

On Voucher No. 267 of June 1931, a sum of Rs. 25-5-0 was paid towards purchase of thirty copies of attendance registers locally The price charged by the Government Press for each register is nine annas only - vide item 3 on page 17 of the price list revised up to 31st May 1930 and an excess payment of Rs. 8-7-0 was noticed. The excess payment, though pointed out, remained to be recovered. The sanction of Government to the purchase of registers locally was not also produced.

Reply at p 8 infra

8. The ordinary charges exceeded the ordinary receipts by Rs. 2,284. It is essential that the expenditure on Elementary Education should be reduced.

9. The general result of audit is satisfactory.

10. The gross receipts and charges of the year were Rs.59,297-5-0 and Rs. 61,649-7-0, respectively. Twenty objections involving Rs. 113-9-0 as shown in the Annual Objection Statement, were outstanding at the end of the year.

2.9.32

District Inspector of Local Fund Accounts.

R.F. XXXVIII-9—949—3-8-28

Annual Account of Receipts and Charges of the Elementary Education Fund of the Udipi Taluk Board for the year 1931-1932.

Heads.	Actuals, 1931-32.			Total.			Final budget approx. Revised Estimate for 1931-32.
	RS	A.	P	RS.	A.	P.	RS.
Opening Balance ..				2559	·	8	1020
RECEIPTS—ORDINARY.							
1. Education tax	10,012	·	·				10,840
2. Fines and penalties under the Elementary Education Act.							
3. Income from investments, etc.							
4. School fees	4157	9	·		·	·	4000
5. Endowments							
6. Contributions							
7. Other receipts	20	6	·		·	·	10
8 Government grant—							
(i) Under section 37 of the Elementary Education Act.	11756	11	·		·	·	11400
(ii) Under the proviso to section 37 of the Act.	31312	1	·		·	·	41630
9. Contribution from the General Account ..	2038	10	·		·	·	4270
10. Investments realized	513	·	7		·	·	790
Direct amount transferred to Capital.							
Total ..	58784	4	5	58784	4	5	71360
RECEIPTS—CAPITAL.							
1. Government grants							
2. Endowments and contributions							
3. Loans							
4. Contribution from El. Education ~~General~~ Account—Ordinary.	513	·	7		·	·	790
5. Investments realized							
Total ..	513	·	7	513	·	7	790
Grand Total, Receipts (Ordinary and Capital) ..	59297	5	·	59297	5	·	72150
Grand Total, including opening balance ..	61856	5	8	61856	5	8	73170
EXPENDITURE—ORDINARY							
1. Staff—							
Salaries and allowances—							
Masters	54830	7	·	~~1.e.g.~~			64670
Clerks and servants	1374	7	·				1430
Capitation allowances							
Contribution to Provident Fund ..							
Travelling allowance		·	·		·	·	50
Stipends of teachers sent for training ..					·	·	20
Carried over ..	56,204	14	·		·	·	66170

Heads.	Actuals, 1931-32			Total.			Final budget appropriations. Revised Estimate for 1931-32.		
	RS	A.	P.	RS.	A.	P	RS.	A.	P.
Brought forward ..	56204	14					66170	-	
EXPENDITURE--ORDINARY--*cont.*									
2. Contingencies and equipment--									
Contingencies—									
House-rent	2409	15					2510	-	
Other items	2253	11					2500	-	
Equipment--									
Furniture and apparatus									
Library books and maps							10	-	
Other items	25	4					90	-	
3. Prizes and scholarships									
4. Repairs to buildings	174	11					1100	-	
5. Interest on and repayment of debt ..									
6. Investments made									
Total	61068	7	-	61068	7	-	72380	-	
EXPENDITURE--CAPITAL.									
1. Land and buildings	581						600	-	
2. Equipment--									
(1) Furniture and apparatus ..							100	-	
(2) Library books and maps							50	-	
(3) Other items							40	-	
3. Investments made									
Total	581	-	-	581		-	790	-	
Grand Total, Expenditure (Ordinary and Capital)	61649	7	-	61649	7	-	73,170	-	
Total, Closing balance	206	14	8	206	14	8			
Grand Total, including closing balance	61856	5	8	61856	5	8	73,170	-	

Camp Nidèpè
12th August 1932.

Kalaba
15-8-32
District Inspector of Local Fund Accounts.

Reconciliation:

Cash in Treasury — 0-0-4
206-14-2
Cash book balance 206-14-6
account balance 206-14-8
Difference 0-0-2

Annexure A. Para 5 of A.R. for 1931-32.

Name of local board	Purpose for which grant was drawn	Govt. order sanctioning the grant	Amount of grant — Sanctioned	Amount drawn	Amount admissible	Amount to be refunded	Reasons.
Udipi Tq. Board.	Employment of additional teachers.	G.O. No. 1393 Ms. L.S.E. dated 5.8.31	133.0.0	133.0.0	98.6.0 ⊕	34.10.0	⊕ Includes pay for Feb. 32 paid in May 1932.
	— do —	G.O. No. 1291 Ms, L.S.E, dated 25.7.31	140.0.0	140.0.0	133.15.0 ⊕a	6.1.0 *b.	⊕a " — do —. *b The teachers paid at Rs 21 from Nov. 31 to Feb. 32, instead of at Rs 20/- per mensem, as fixed in the Govt. Order.

Audit report on the Elementary Education Fund accounts of the Udipi Taluk Board, South Kanara District, for the year 1931-'32.

Name of Auditor:—A. Venkatappa, District Inspector of Local Fund Accounts.
Time taken for Audit:—From 6th August 1932 to 12th August 1932.

The office of President was held by M. R. Ry. H. Ramayya Shetty, Avergal, from the 1st April 1931 to the 31st July 1931, from the 18th August 1931 to 9th September 1931 and from the 24th October 1931 to 31st March 1932 and by Doctor U. Ramachandra Rao, Vice-President in charge, from 1st August 1931 to 17th August 1931 and from 10th September 1931 to 23rd October 1931.

2. The receipts and payments during the year are shown in the abstract of the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance is in agreement with the balance in the treasury pass book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year. This is not, however, in agreement with the balance in the account for March 1932, according to which the closing balance is Rs. 206—14—8. The difference of 0-0-2 as shown below should be set right early:—

	Rs. As. Ps.
Cash	0—0—4
Treasury	206-14--2
Cash book balance	206-14—6
Account balance.	206-14—8
Difference	0—0 2

3. The irregularities noticed during the Audit have been communicated to the President in an objection statement which should be read as part of this audit report. Important irregularities are noted below:—

4. Position of the Elementary Education Fund Accounts:—The result of the year's transaction is a net surplus of Rs. 206-14—8, as against a surplus of Rs. 2559--0—8 for 1930-'31. A sum of Rs. 1550/- out of the fixed contribution of Rs. 4272/- from general revenues was not paid within the year, owing to paucity of funds.

The matter is under correspondence with the District Board Engineer, South Kanara, and the Audit Department; on receipt of their replies, the needful will be done.

If this amount had been paid within the year, the net surplus for 1931-'32 would Rs. 1756-14—8. Salary bills of teachers for February 1932 amounting to Rs. 5163-11—0 were left unpaid at the end of the year. If they had been paid within the year, the Elementary Education Fund Account would have closed with a net deficit of Rs. 3406-12—6. The deficit was averted by not discharging the liability within the year.

5. Government grants—

Excess drawal:—

These are detailed in annexure A.

Out of Rs. 40—11—0 referred to in the annexure A, Rs. 37/- have been recovered by Government by adjustment in the subsidy paid to the Taluk Board this year. Vide G. O. No. 1105 L & E., dated 8th August 1932. The balance has since been paid.

6. Fixed subsidy not adjusted from General revenues, in full:—Out of the contribution of Rs. 4272/- fixed in G. O. No. Mis. 1222, Law Education dated the 13th July 1931, a sum of Rs. 2722/- as shown below was adjusted from the general revenues during the year:—

		Rs.
Fixed contribution		4272
Amount paid during the year.	2038-10—0	
Advance paid in 1930-'31 now recovered.	683—6—0	2722
Balance to be adjusted.		1550

The amount has since been paid to the Elementary Education Fund.

7. Purchase of attendance registers locally-excess payment-sanction of Government not obtained:—On voucher No. 267 of June 1931, a sum of Rs. 25—5—0 was paid towards purchase of thirty copies of attendance registers locally. The price charged by the Government Press for each register is nine annas only-vide item 3 on page 17 of the price list revised up to 31st May 1930 and an excess payment of Rs. 8—7—0 was noticed. The excess payment, though pointed out, remained to be recovered. The sanction of Government to the purchase of registers locally was not also produced.

Sanction of Government has been since obtained. Vide G. O. No. Ms. 1546, L & E., dated 24th October 1932.

8. The ordinary charges exceeded the ordinary receipts by Rs. 2284/- It is essential that the expenditure on Elementary Education should be reduced.

Noted.

9. The general result of the Audit is satisfactory.

10. The gross receipts and charges for the year were Rs. 59,297—5—0 and Rs. 61,649—7—0, respectively. Twenty objections involving Rs. 113—9—0 as shown in the annual objection statement, were outstanding at the end of the year.

All the outstanding items have since been settled.

(Sd.) A. Venkatappa,
Dt. Inspector of L. F. Accounts.

(Sd.) H. Ramayya Shetty,
President,
Taluk Board, Udipi.

Annual account of receipts and charges of the Elementary Education Fund of the Udipi Taluk Board for the year 1931-'32.

Heads.	Actuals 1931—32.	Total.	Final budget appropriation Revised estimate for 1931—'32.
	Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.
OPENING BALANCE		2559—0—8	1,020—0—0
Receipts—Ordinary.			
1. Education tax	10,012—0—0		10,840—0—0
2. Fines & penalties under the Elementary Education Act			
3. Income from investments			
4. School fees	4,157—9—0		4,000—0—0
5. Endowments			
6. Contributions			
7. Other receipts	20—6—0		10—0—0
8. Government grant—			
(i) Under section 37 of the Elementary Education Act	11,756-11—0		11,400—0—0
(ii) Under proviso to section 37 of the Act	31,312—1—0		41,630—0—0
9. Contribution from Gen. Account	2,038-10—0		4,270—0—0
10. Investments realised			
Deduct amount transferred to Capital	513—0—7		790—0—0
Total	18,784—4—5	58784—4—5	71,360—0—0
Receipts—Capital.			
1. Government grant			
2. Endowments & Contributions			
3. Loans			
4. Contribution from Elementary Edu. Account-Ordinary	513—0—7		790—0—0
5. Investment realised			
Total	513—0—7	513—0—7	790—0—0
Grand total receipts (Ordinary & Capital	59,297—5—0	59297—5—0	72,150—0—0
Grand total including opening balance	61,856—5—8	61856—5—8	73,170—0—0
Expenditure—Ordinary.			
1. Staff—			
Salaries and allowances—			
Masters	54,830—7—0		64,670—0—0
Clerks & servants	1,374—7—0		1,430—0—0
Capitation allowances			
Contribution to Provident fund			
Travelling allowance			50—0—0
Stipends of teachers sent for Training			20—0—0
Carried over.	56,204-14—0		66,170—0—0

Heads.	Actuals 1931—'32.	Total.	Revised estimate 1931—'32.
	Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.
BROUGHT FORWARD	56,204-14-0		66,170-0-0
Expenditure—Ordinary (contd.)			
2. Contingencies & Equipment			
Contingencies			
House rent	2,409-15-0		2,510-0-0
Other items	2,253-11-0		2,500-0-0
Epuipment—			
Furniture & Apparatus . .			
Library books & Maps . .			10-0-0
Other items	25-4-0		90-0-0
3. Prizes & scholarships . . .			
4. Repairs to buildings . . .	174-11-0		1,100-0-0
5. Interest on & re-payment of debt .			
6. Investments made . . .			
Total	61,068-7-0	61,068-7-0	72,380-0-0
Expenditure—capital.			
1. Land & Buildings . . .	581-0-0		600-0-0
2. Equipment—			
(1) Furniture & Apparatus .			100-0-0
(2) Liberary books & Maps .			50-0-0
(3) Other items			40-0-0
Total	581-0-0	581-0-0	790-0-0
Grand total expenditure (Ordinary and Capital.) . .	61,649-7-0	61,649-7-0	73,170-0-0
Total closing balance . . .	206-14-8	206-14-8	
Grand total including closing balance.	61,856-5-8	61,856-5-8	73,170-0-0

Reconciliation

Cash	Rs.	0-0-4
Treasury	,,	206 14-2
Cash book balance	,,	206-14-6
Account balance	,,	206 14-8
Difference	,,	0-0-2

(Sd.) A. Venkatappa,

15—8—1932.

Dt. Inspector of Local fund Accounts.

12

Annexure A.

Para 5 of A. R. for 1931—'32.

1.	Name of Local board	Udipi Taluk Board.
2.	Purpose for which grant was drawn .	. Employment of additional teachers.
3.	Government order sanctioning the grant	. G. O. No. 1373 Ms. L. & E., dated 5th August 1931. G. O. No. 1291 Ms. L. & E,, dated 25th July 1931.
4.	Amount of grant sanctioned.	Rs. 133—0—0 140—0—0
5.	Amount drawn	133—0—0 140—0—0
6.	Amount admissible	98—6—0* 133-15—0*a
7.	Amount to be refunded	34-10—0 6—1—0 *b*
8.	Reasons	*Includes pay for February 1932 paid in May 1932. *a- do *b-The teacher was paid at Rs. 21/- from November 1931 to February 1932, instead of at Rs. 20/- per mensem, the salary fixed in the Government order.

President,
Udipi Ta. Bo.

The Kanara Printing Works, Mangalore.

Extract from the Proceedings of the Udipi Taluk Board, dated 31-1-1933.

Present.

Rao Sahib H. Ramayya Shetty Avl., President.

" A. R. Nande Avl., Vice President.

" K. Puddanna Shetty Avl

" B. Krishnaya Hegde Avl.

" U. Bediya Narakala Avl.

" B. Gopal Hegde Avl.

" T. Shivaram Shetty Avl

" Koraga Avl.

" A. Jinaraja Shetty Avl.

Thomas Saldhana Esquire.

Rao Bahadur A. Vittal Kamath Avl., M.A.,B.L.

" U. Ramachandra Rao Avl.

" I. Jagannath Shetty Avl.

" Timjaya Hegde Avl.

" P. Ramdas Nayak Avl., B.A.,L.T.

" T. K. P. Hegde Avl.

" K. Anthaya Hegde Avl.

x x x

315. Read Audit Reports on the General and Elementary Educa Fund Accounts of the Taluk Board for the year 1931-'32 with replies.

Passed by majority.

Sd/-. H.Ramayya Shetty,
President.

/True Extract/

Udipi,

Dated 1-2-1933.

President.

1-2-33

Examiner's office.

Audit Report- Elementary Education Fund Accounts- Udipi Taluk Board.

Forwarded to the Secretary to Government, Law (Education) Department, with copies of the President's replies and the resolution of the Taluk Board.

L. F. 7266
9-2-33

Deputy Examiner of Local Fund Accounts.

E 734A
11.2.33

Sectt. 11-5(a)

Edn DEPARTMENT.

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E. E. Fund - Taluk Board Udipi - Audit Report for 1931-32 - Recorded

READ AGAIN G.O. No. ....., dated 19

" " " " ..... " 19

READ ALSO :— C 7

C. No. 734 A From the Exn L. F. A L7 No. 7266/33, dated 9-2-1933

" " ..... " " ..... " ..... " 19

" " ..... " " ..... " ..... " 19

ORDER. No. 316, dated 25-2-1933.

Revise

Recorded:-

2/ ~~Paragraph 4 of the Audit Report~~ The irregularities pointed out should be avoided.

2/ Para 8 of the Report

The expenditure should not ordinarily exceed ~~shall be limited to~~ the receipts.

To

The President Taluk Board Udipi.

" Exn L. F. A

" D.P.I with copy of Report cited.

Sd/ 21.2.33

Sd/ 24.2.